

**IN THE UNITED STATES DISTRICT COURT
OF THE EASTERN DISTRICT OF TEXAS
TEXARKANA DIVISION**

BASIEL A. RASHEED
Plaintiff

V.

**INTERNAL REVENUE SERVICE, ET
AL.**

Defendants

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No. 5:08CV192

MEMORANDUM ORDER

The above-entitled and numbered civil action was heretofore referred to United States Magistrate Judge Caroline M. Craven pursuant to 28 U.S.C. § 636. The Report of the Magistrate Judge which contains her proposed findings of fact and recommendations for the disposition of such action has been presented for consideration. Plaintiff, proceeding *pro se*, filed objections to the Report and Recommendation. The Court conducted a *de novo* review of the Magistrate Judge's findings and conclusions.

On May 7, 2009, the Magistrate Judge issued a Report and Recommendation, recommending Defendants' motion to dismiss be granted and that Plaintiff's above-referenced cause of action be dismissed. Plaintiff objects to the Magistrate Judge's Report and Recommendation. Plaintiff does not raise any new substantive issues in his objections but contends the result is incorrect by accusing the Magistrate Judge of being biased and abusing her discretion in recommending his case be dismissed. Objections at pgs. 1-2.

More specifically, Plaintiff contends the Magistrate Judge engaged in a conspiracy with the United States Attorney to dismiss his cause of action. Plaintiff further contends that the Court denied his due process due to his "race, color of skin, and religious study." Objections at pg. 2. Plaintiff

asserts the Magistrate Judge views the United States Constitution as “mere tissue paper.” Objections at pg. 3.

The Court has carefully reviewed the Report and Recommendation, Plaintiff’s objections to the Report and Recommendation, and Defendants’ response to Plaintiff’s objections. The Court agrees with Defendants that Plaintiff fails to raise any new issues of law or fact warranting a result different from that reached by the Magistrate Judge in her Report and Recommendation.

The Court finds Plaintiff’s objections are without merit. The Court is of the opinion that the findings and conclusions of the Magistrate Judge are correct. Therefore, the Court hereby adopts the Report of the United States Magistrate Judge as the findings and conclusions of this Court. Accordingly, it is hereby

ORDERED that Defendants’ Motion to Dismiss (Dkt. No. 8) is **GRANTED**. It is further

ORDERED that Plaintiff’s above-entitled and numbered cause of action is **DISMISSED**.

It is further

ORDERED that Plaintiff’s claims against the United States under the Federal Torts Claim Act and Plaintiff’s request for the Court to determine his tax liability are dismissed without prejudice. It is further

ORDERED that Plaintiff’s claims against the Internal Revenue Service, the U.S. Treasury, and the Federal Reserve are dismissed with prejudice. It is further

ORDERED that Plaintiff’s constitutional tort claims against Defendants, including Ms. Tutt in her official capacity, are dismissed with prejudice. It is further

ORDERED that Plaintiff’s constitutional claims against C. Tutt, in her individual capacity, are dismissed with prejudice. It is further

ORDERED that Plaintiff's request for injunctive relief against the United States is dismissed with prejudice.

SIGNED this 3rd day of June, 2009.

A handwritten signature in black ink, appearing to read "David Folsom", written over a horizontal line.

DAVID FOLSOM
UNITED STATES DISTRICT JUDGE